

VIGLACERA CORPORATION - JSC

Viglacera Ha Long Joint Stock Company

Address: Ha Khau 2 Quarter, An Tiem Street, Viet Hung Ward, Quang Ninh Province

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Parent Company Financial Statements

Quarter 3, 2026

Công ty cổ
phần
Viglacera
Hạ Long

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phần Viglacera Hạ Long
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STATEMENT OF FINANCIAL POSITION

Items	Code	Note	Closing balance	Opening balance
ASSETS				
A- CURRENT ASSETS	100		367.212.054.575	343.595.331.187
I. Cash and cash equivalents	110	3	18.268.580.728	54.016.996.868
- Cash	111		5.268.580.728	5.516.996.868
- Cash equivalents	112		13.000.000.000	48.500.000.000
II. Short-term financial investments	120	4	104.008.998.752	67.833.239.924
- Trading securities	121		-	-
- Provision for diminution in value of trading securities	122		-	-
- Held-to-maturity investments	123		104.008.998.752	67.833.239.924
- Provision for short-term held-to-maturity investments (*)	124		-	-
- Other short-term investments	125		-	-
- Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		27.816.140.184	29.059.871.054
- Short-term trade receivables	131	5	7.649.318.681	6.654.021.829
- Short-term advances to suppliers	132	6	2.793.556.228	2.846.138.307
- Short-term intra-company receivables	133		-	-
- Receivables under construction contracts schedule	134		-	-
- Other short-term receivables	135	7	41.113.390.568	44.300.788.211
- Provision for short-term doubtful debts (*)	136		(23.740.125.293)	(24.741.077.293)
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	10	217.118.334.911	192.685.223.341
- Inventories	141		235.583.667.676	211.926.239.216
- Provision for devaluation of inventories (*)	142		(18.465.332.765)	(19.241.015.875)
V. Short-term biological assets	150		-	-
- Short-term livestock for one-time harvest	151		-	-
- Short-term seasonal or one-time harvest crops	152		-	-
- Provision for losses on short-term biological assets (*)	153		-	-
VI. Other current assets	160		-	-
- Short-term deferred expenses	161		-	-
- Deductible VAT	162		-	-
- Taxes and other receivables from the State	163		-	-
- Government bond repurchase transactions	164		-	-
- Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		241.403.046.352	248.465.295.865
I. Long-term receivables	210		9.844.662.231	10.952.414.231
- Long-term trade receivables	211	5	6.929.967.777	7.286.767.777
- Long-term advances to suppliers	212		-	-
- Working capital in dependent units	213		-	-
- Long-term intra-company receivables	214		-	-
- Other long-term receivables	215	7	3.665.646.454	3.665.646.454
- Provision for long-term doubtful debts (*)	216		(750.952.000)	-
II. Fixed assets	220		30.414.274.732	37.979.440.858
- Tangible fixed assets	221	11	24.415.047.197	31.862.169.935
-- Cost	222		1.206.072.145.584	1.206.072.145.584
-- Accumulated depreciation	223		(1.181.657.098.387)	(1.174.209.975.649)
- Finance lease assets	224		-	-
-- Cost	225		-	-
-- Accumulated depreciation	226		-	-
- Intangible fixed assets	227	13	5.999.227.535	6.117.270.923
-- Cost	228		7.963.559.466	7.963.559.466
-- Accumulated depreciation	229		(1.964.331.931)	(1.846.288.543)
III. Long-term biological assets	230		-	-
- Livestock for periodic produce	231		-	-

Items	Code	Note	Closing balance	Opening balance
a) Livestock for periodic produce not yet at maturity	232		-	-
b) Livestock for periodic produce at maturity	233		-	-
-- Cost	234		-	-
-- Accumulated depreciation	235		-	-
- Long-term livestock for one-time harvest	236		-	-
- Long-term seasonal or one-time harvest crops	237		-	-
- Provision for losses on long-term biological assets (*)	238		-	-
IV. Investment properties	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250	11	324.437.178	-
- Long-term work in progress	251		-	-
- Construction in progress	252		324.437.178	-
VI. Long-term financial investments	260		200.819.672.211	199.533.440.776
- Investments in subsidiaries	261		189.855.000.000	189.855.000.000
- Investments in joint ventures and associates	262		62.000.000.000	62.000.000.000
- Equity investments in other entities	263		-	-
- Provision for long-term investment losses (*)	264		(51.035.327.789)	(52.321.559.224)
- Long-term held-to-maturity investments	265		-	-
- Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		-	-
- Long-term deferred expenses	271		-	-
- Deferred income tax assets	272		-	-
- Long-term equipment, materials and spare parts	273		-	-
- Other non-current assets	274		-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		608.615.100.927	592.060.627.052
RESOURCES				
C. LIABILITIES	300		133.130.318.652	135.511.551.732
I. Current liabilities	310		117.879.701.642	118.922.992.987
- Short-term trade payables	311	19	24.401.957.677	28.863.109.069
- Short-term advances from customers	312	20	1.165.578.499	3.926.173.002
- Dividends and profits payable	313		484.592.435	484.592.435
- Taxes and amounts payable to the State	314		8.054.940.316	2.974.008.714
- Payables to employees	315		27.396.957.327	28.893.321.946
- Short-term accrued expenses	316	22	12.435.969.534	5.851.502.873
- Short-term intra-company payables	317		-	-
- Payables under construction contracts schedule	318		-	-
- Short-term unearned revenue	319	23	581.636.434	581.636.434
- Other short-term payables	320	24	3.878.695.905	3.154.607.762
- Short-term borrowings and finance lease liabilities	321		-	-
- Short-term provisions	322	25	6.085.924.832	6.231.594.832
- Bonus and welfare fund	323	26	33.393.448.683	37.962.445.920
- Price stabilization fund	324		-	-
- Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		15.250.617.010	16.588.558.745
- Long-term trade payables	331		-	-
- Long-term advances from customers	332		-	-
- Long-term taxes and amounts payable to the State	333		-	-
- Long-term accrued expenses	334	22	1.434.510.736	1.445.139.636
- Intra-company payables for working capital	335		-	-
- Long-term intra-company payables	336		-	-
- Long-term unearned revenue	337	23	7.564.305.113	7.855.123.330
- Other long-term payables	338		-	-
- Long-term borrowings and finance lease liabilities	339		2.160.300.000	2.223.800.000
- Convertible bonds	340		-	-
- Preference shares	341		-	-
- Deferred income tax liabilities	342		-	-
- Long-term provisions	343	25	2.750.000.000	2.750.000.000
- Science and technology development fund	344		1.341.501.161	2.314.495.779

Items	Code	Note	Closing balance	Opening balance
D. OWNERS' EQUITY	400		475.484.782.275	456.549.075.320
- Owners' contributed capital	411		250.000.000.000	250.000.000.000
-- Ordinary shares with voting rights	411a		-	-
-- Preference shares	411b		-	-
- Share premium	412		49.171.810.665	49.171.810.665
- Convertible bond options	413		-	-
- Other owners' capital	414		-	-
- Treasury shares	415		-	-
- Asset revaluation differences	416		-	-
- Foreign exchange differences	417		-	-
- Investment and development fund	418		245.769.836.551	245.769.836.551
- Other funds belonging to owners' equity	419		11.811.512.409	11.811.512.409
- Undistributed profit after tax	420		(81.268.377.350)	(100.204.084.305)
period	420a		(100.204.084.305)	(115.538.098.964)
-- Undistributed profit after tax of the current period	420b		18.935.706.955	15.334.014.659
- Non-controlling interests	429		-	-
TOTAL RESOURCES	440		608.615.100.927	592.060.627.052

Prepared by

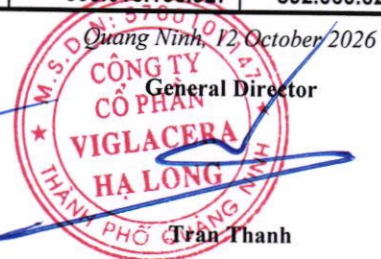
Phạm Hồng Phong

Chief Accountant

Dinh Thi Thu Hang

General Director

Trần Thanh



INCOME STATEMENT

QUARTER 3, 2026

Items	Code	Note	This quarter - current year	This quarter - previous year	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
- Revenue from sales of goods and rendering of services	01	55	130.026.635.547	135.215.209.638	352.475.997.272	379.762.667.940
- Revenue deductions	02		-	-	-	-
- Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	57	130.026.635.547	135.215.209.638	352.475.997.272	379.762.667.940
- Cost of goods sold	11	58	117.926.868.701	123.516.320.287	318.156.341.722	340.826.630.924
- Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		12.099.766.846	11.698.889.351	34.319.655.550	38.936.037.016
- Gain/loss from sale and disposal of investment properties	21		-	-	-	-
- Financial income	22	59	1.285.039.136	1.496.818.883	4.625.916.304	3.523.012.153
- Financial expenses	23	60	(145.423.299)	139.529.005	(888.464.486)	4.788.885.993
- In which: Interest expenses	24		78.347.373	1.071.400	82.089.953	50.587.695
- Selling expenses	25	61	1.824.156.418	2.127.967.538	4.974.362.151	6.155.428.809
- General and administrative expenses	26	62	6.070.777.192	6.089.541.478	16.798.369.804	20.533.430.225
- Share of profit or loss in joint ventures and associates	27		-	-	-	-
- Net operating profit (30 = 20 + 21 + (22 - 23) - (25 + 26) + 27)	30		5.635.295.671	4.838.670.213	18.061.304.385	10.981.304.142
- Other income	31	63	222.584.737	603.868.646	1.034.328.567	1.483.742.319
- Other expenses	32	64	51.625.701	-	159.925.997	703.252.626
- Other profit (40 = 31 - 32)	40		170.959.036	603.868.646	874.402.570	780.489.693
- Total accounting profit before tax (50 = 30 + 40)	50		5.806.254.707	5.442.538.859	18.935.706.955	11.761.793.835
- Current corporate income tax expense	51		-	-	-	-
- Deferred corporate income tax expense	52		-	-	-	-
- Profit after corporate income tax (60 = 50 - 51 - 52) (*)	60		5.806.254.707	5.442.538.859	18.935.706.955	11.761.793.835
- Profit after tax attributable to the parent company	61		5.806.254.707	5.442.538.859	18.935.706.955	11.761.793.835
- Profit after tax attributable to non-controlling interests	62		-	-	-	-
- Basic earnings per share (*)	70		-	-	-	-
- Diluted earnings per share (*)	71		-	-	-	-

Prepared by

Pham Hong Phong

Pham Hong Phong

Chief Accountant

Dinh Thi Thu Hang

Dinh Thi Thu Hang

Quang Ninh, 12 October 2026

General Director



CASH FLOW STATEMENT

(Indirect method)

Items	Code	Note	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
I. Cash flows from operating activities				
1. Profit before tax	01		18.935.706.955	11.761.793.835
2. Adjustments for				
- Depreciation of fixed assets	02		7.565.166.126	17.552.230.131
- Provisions	03		(747.298.180)	2.499.252.507
in foreign currencies	04		(128.599.361)	(141.967.543)
- Gains/losses from investing activities	05		(4.497.316.943)	3.531.110.012
- Interest expenses	06		82.089.953	50.587.695
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		21.209.748.550	35.253.006.637
- Increase/decrease in receivables	09		(3.352.434.870)	(176.096.736)
- Increase/decrease in inventories	10		(23.657.428.460)	(9.628.392.403)
income tax payable)	11		3.354.227.698	(1.873.008.028)
- Increase/decrease in prepaid expenses	12		-	276.279.510
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(92.718.853)	(62.321.695)
- Corporate income tax paid	15		-	-
- Other cash inflows from operating activities	16		750.000.000	1.127.046.592
- Other cash outflows for operating activities	17		(5.318.997.237)	(3.540.631.808)
Net cash flows from operating activities	20		(7.107.603.172)	21.375.882.069
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other non-current assets	21		-	-
2. Proceeds from disposal and sale of fixed assets and other non-current assets	22		-	440.053.900
3. Loans to and purchases of debt instruments of other entities	23		(138.570.000.000)	(56.500.000.000)
4. Collection of loans and resale of debt instruments of other entities	24		101.970.000.000	30.089.870.171
5. Payments for equity investments in other entities	25		-	-
6. Proceeds from recovery of equity investments in other entities	26		-	-
7. Interest, dividends and profits received	27		7.890.066.943	1.920.789.354
Net cash flows from investing activities	30		(28.709.933.057)	(24.049.286.575)
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and owners' capital contributions	31		-	-
2. Repayment of owners' capital and repurchase of the Company's issued shares	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of loan principal	34		-	(52.500.000)
5. Repayment of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		-	(52.500.000)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(35.817.536.229)	(2.725.904.506)
Cash and cash equivalents at the beginning of the period	60		54.016.996.868	54.911.620.882
Effect of exchange rate fluctuations	61		69.120.089	27.594.020
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		18.268.580.728	52.213.310.396

Quang Ninh, 12 October 2026

Prepared by

Chief Accountant

General Director

Pham Hong Phong

Dinh Thị Thu Hang

Tran Thanh



NOTES TO THE FINANCIAL STATEMENTS

For the 9-month period ended 30 September 2026

1 GENERAL INFORMATION

Form of Ownership

Viglacera Ha Long Joint Stock Company (formerly Ha Long Ceramic Construction Joint Stock Company) was established under Decision No. 141/QD-BXD dated January 20, 2006, issued by the Ministry of Construction. The company was converted from a state-owned enterprise to a joint-stock company under Decision No. 2376/QD-BXD dated December 27, 2005, issued by the Ministry of Construction, which approved the equitization plan of Ha Long Ceramic Construction Joint Stock Company. The company's charter capital, as stated in the Certificate of Business Registration for Joint Stock Companies, is VND 250,000,000,000. The company was approved to become a public company according to Official Letter No. 5941/UBCK-GSĐC dated September 5, 2016, from the State Securities Commission. The company officially listed its shares on the HNX exchange with the stock code VHL on November 25, 2008. Business registration certificate No. 5700101147, initially registered on March 1, 2006, and amended for the 21th time on September 18, 2026, issued by the Department of Financet of Quang Ninh City.

The owner (parent company) of the Company is Viglacera Corporation - JSC. The parent company of the entire Group is GELEX Group Joint Stock Company.

The total number of employees of the Company as of Septembet 30, 2026 is 885 people (December 31, 2025: 935 people).

The company's head office is located at: Ha Khau 2 Street, An Tiem Road, Viet Hung Ward, Quang Ninh City.

Business field

Business lines:

- Manufacture of building materials from clay.
- Manufacturing, mining, and trading of various types of building materials. Consulting on design, application, and technology transfer for the production of building materials
- Extraction of stone, sand, gravel, and clay
- Real estate business, land use rights belonging to the owner, user or lessee, and investment in the construction of civil, industrial, urban infrastructure and industrial park projects.
- The main activities of the Company and its subsidiaries in the current period include: manufacturing building materials from clay; producing, mining, trading, and distributing various types of building materials.

Typical production and business cycle:

Typical production and business cycle: less than 12 months

Company structure

The company has the following affiliated units:

Subordinate unit	Address	Main Business Activity
Tieu Giao Tile Factory	Quang Ninh	Production of construction materials
Gieng Day Cotto Brick Factory	Quang Ninh	Production of construction materials
Hoanh Bo Tile Factory	Quang Ninh	Production of construction materials

- In addition, some subsidiaries directly/indirectly owned by the Company also own other subsidiaries with the following specific information:

Company name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
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VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Viglacera Ha Long Trading One Member Company	Quang Ninh	100	100	Trading construction materials	
Viglacera Clinker Tile Joint Stock	Quang Ninh	99,92	99,92	Production of construction	
- The company has associated companies that are accounted for using the equity method at the time of accounting for the period from January 1, 2026 to September 30, 2026, including:					
Company name	Place of incorporation and operation	Proportion of ownership (%)	Proportion of interest	Proportion of voting power held	Principal activities
Viglacera Ha Long II Joint Stock Company	Quang Ninh	40		40	Production of construction materials
Viglacera Dong Trieu Joint Stock Company	Quang Ninh	40		40	Production of construction materials

2 . ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency used in accounting

The Company's accounting year begins on January 1st and ends on December 31st each year.

The currency used in accounting records is the Vietnamese Dong(VND).

2.2 . Applicable Accounting Standards and Regulations

The Company's financial statements are presented in Vietnamese Dong ("VND") at historical cost and in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance:

- ▶ Decision No. 149/2001/QD-BTC dated December 31, 2001, on the promulgation of four Vietnamese Accounting Standards (Phase 1);
- ▶ Decision No. 165/2002/QD-BTC dated December 31, 2002, on the promulgation of six Vietnamese Accounting Standards (Phase 2);
- ▶ Decision No. 234/2003/QD-BTC dated December 30, 2003, on the promulgation of six Vietnamese Accounting Standards (Phase 3);
- ▶ Decision No. 12/2005/QD-BTC dated February 15, 2005, on the promulgation of six Vietnamese Accounting Standards (Phase 4);
- ▶ Decision No. 100/2005/QD-BTC dated December 28, 2005, on the promulgation of four Vietnamese Accounting Standards (Phase 5).

The accompanying financial statements are not intended to reflect the financial position, business performance, and cash flow situation in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2.3 . Cash and cash equivalents

Cash equivalents are short-term investments with a payback period of no more than 3 months from the date of investment, which are highly liquid, easily convertible into specific amounts of cash, and do not carry significant conversion risks.

2.4 . Inventory

Inventory is recorded at the lower of the cost to bring each product to its current location and condition and its net realizable value.

Net realizable value is the estimated selling price of inventory under normal business conditions minus the estimated costs to complete and the estimated selling expenses.

The company uses the perpetual inventory method to account for inventory, with the value determined as follows:

Raw materials, fuel, materials, tools, equipment, goods - Purchase costs calculated using the weighted average method.

Finished goods and work-in-progress production costs - The cost of materials and direct labor plus related manufacturing overheads are allocated based on normal operating conditions using the weighted average method.

Provision for inventory devaluation

The provision for inventory devaluation is established for the expected loss in value due to impairment (due to devaluation, damage, deterioration, etc.) that may occur to raw materials, supplies, and goods inventory owned by the Company, based on reasonable evidence of impairment at the end of the accounting period.

Any increase or decrease in the provision for inventory devaluation is accounted for in the cost of goods sold on the income statement.

2.5 . Accounts receivable

Accounts receivable are presented in financial statements at their book value, including accounts receivable from customers and other receivables, after deducting any provisions made for doubtful accounts.

The provision for doubtful receivables represents The portion of receivables that The Company anticipates will be uncollectible at The end of The accounting period. Increases or decreases in The balance of The provision account are accounted for as administrative expenses on The income statement.

2.6 . Tangible fixed assets

Tangible fixed assets are represented at their original cost minus accumulated depreciation.

The original cost of tangible fixed assets includes the purchase price and all costs directly related to bringing the asset into operation as intended.

Costs for purchasing, upgrading, and renewing fixed assets are recorded as an increase in the asset's original cost, while maintenance and repair costs are accounted for in the income statement when incurred.

When tangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (the difference between the net proceeds from the sale of the asset and its remaining value) are accounted for in the income statement.

2.7 . Property leasing

Determining whether an agreement is a lease agreement depends on the nature of the agreement at the time of its commencement: whether the performance of the agreement is dependent on the use of a particular asset and whether the agreement includes a provision for the right to use the asset.

A lease agreement is classified as a finance lease if, under the lease contract, the lessor transfers the majority of the risks and benefits associated with ownership of the asset to the lessee. All other lease agreements are classified as operating leases.

In the case where the company is the lessee.

Lease payments under operating leases are accounted for in the income statement using the straight-line method for the term of the lease.

In the case where the company is the lessor

Assets under an operating lease agreement are recognized as fixed assets on the balance sheet. The initial direct costs incurred in negotiating the operating lease agreement are recognized in the operating results when they are incurred.

Income from operating leases is accounted for in the income statement using the straight-line method for the duration of the lease.

2.8 . Intangible fixed assets

Intangible fixed assets are recorded at their original cost less accumulated depreciation.

The initial cost of intangible fixed assets includes the purchase price and any costs directly related to bringing the asset into intended use.

Expenses for upgrading and modernizing intangible fixed assets are recorded as an increase in the asset's original cost, and other expenses are accounted for in the income statement when incurred.

When intangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (the difference between the net proceeds from the sale of the asset and its remaining value) are accounted for in the income statement.

Land use rights

Land lease payments made in advance for land lease contracts effective before 2003 and for which land use right certificates have been issued are recorded as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of fixed assets ("Circular 45").

2.9 . Depreciation and wear and tear

Depreciation of tangible fixed assets and wear and tear of intangible fixed assets are recorded using the straight-line depreciation method over the estimated useful life of the assets as follows:

Buildings and structures	10 - 40 year
Machinery and equipment	05 - 20 year
Motor vehicles, transmission equipment	06 - 10 year
Management tools and equipment	03 - 10 year
Computer software	03-10 year
Land use rights are for a limited period	03 - 50 year
Unlimited land use rights	No depreciation deduction
Other assets	03- 10 year

2.10 . Investment properties.

2.11 . Borrowing costs

Borrowing costs include interest on loans and other expenses directly related to the Company's borrowings. Borrowing costs are accounted for as expenses incurred in the accounting period, except for those capitalized as described in the following paragraph.

Borrowing costs directly related to the purchase, construction, or formation of a specific asset require a sufficiently long period of time to be put into use for its intended purpose or to allow the seller to capitalize the cost of that asset.

2.12 . Pending costs

Delayed expenses include short-term or long-term deferred expenses on the balance sheet and are allocated over the period of their deferral or the period during which the corresponding economic benefits are generated from these expenses

The following types of expenses are accounted for as long-term deferred expenses to be gradually allocated to the income statement.

- ▶ Pending costs related to infrastructure leasing;
- ▶ The tools and equipment exported were used for many years and had a high value;
- ▶ The cost of repairing fixed assets has become excessively high.
- ▶ Other expenses

Land lease fees awaiting allocation

2.13 . Investments

Investing in subsidiaries

Investments in subsidiaries in which the Company holds a controlling stake are presented using the cost method.

Distributions received by the parent company from the accumulated profits of its subsidiaries after the date the company acquires control are recorded in the company's operating results. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Investing in affiliated companies

Investments in associated companies in which the Company has significant influence are presented using the cost method.

Cumulative net distributions of associated companies after the date the Company acquires significant influence are recognized in the statement of income. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Investments in associate companies are accounted for using the equity method. An associate company is a company in which the Company has significant influence but is not a subsidiary or joint venture of the Company. Typically, the Company is considered to have significant influence if it owns more than 20% of the voting rights in the investee entity.

Under the equity method, the investment is initially recognized on the consolidated balance sheet at cost, and then adjusted for changes in the Company's share of the associate's net assets after the acquisition. Goodwill arising from the investment in the associate is reflected in the remaining value of the investment. The Group does not amortize this goodwill but conducts an annual assessment to determine whether the goodwill has been impaired. The consolidated income statement reflects the Group's share of the associate's income statement after the acquisition.

The investor's share of the associate's profit/(loss) after the acquisition is reflected in the consolidated income statement, and the investor's share of the change after the acquisition of the associate's funds is recorded in the funds. The cumulative change after the acquisition is adjusted to the remaining value of the investment in the associate. Dividends received/profits distributed from the associate are offset against the investment in the associate.

The associate's financial statements are prepared concurrently with the Company's consolidated financial statements and use accounting policies consistent with the Company. Appropriate consolidation adjustments have been recorded to ensure that accounting policies are applied consistently with the Company where necessary.

Securities traded and investments in other entities.

Securities traded and investments in other entities are recorded at cost.

Provision for impairment of trading securities and equity investments.

Provisions are established for the decrease in value of trading securities and equity investments at the end of the accounting period, in accordance with Circular No. 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009, and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance on June 28, 2013. Increases or decreases in the provision balance are accounted for as financial expenses in the income statement.

Investments held until maturity:

Investments held to maturity are recorded at cost. After initial receipt, these investments are recorded at recoverable value. Any impairment of the investment, if it occurs, is accounted for as financial expense in the year in the income statement and directly deducted from the investment value.

2.14 . Accounts payable and expenses accrued

Accrued liabilities and expenses are recognized for future amounts payable relating to goods and services received, regardless of whether the Company has received an invoice from the supplier.

2.15 . Severance pay.

Severance pay for employees is accrued at the end of each reporting period for all employees who have worked at the Company for more than 12 months up to the balance sheet date, at a rate of half of the average monthly salary for each year of service as of December 31, 2008, in accordance with the Labor Law and related regulations. The average monthly salary used to calculate severance pay will be adjusted at the end of each reporting period according to the average salary of the six most recent months prior to the reporting date. Any increase or decrease in this accrual, except for the actual payment to the employee, will be recorded in the income statement.

This pre-allocated severance pay is used to pay severance pay to employees upon termination of their employment contract, in accordance with Article 48 of the Labor Code.

2.16 . Provisions.

A company recognizes a provision when a present liability (legal or joint liability) arises as a result of a past event. Settlement of this liability may result in a reduction of economic benefits, and the company can make a reliable estimate of the value of that liability.

2.17 . Revenue awaiting allocation

Unallocated revenue includes revenue received in advance, such as amounts paid by customers for one or more accounting periods for the lease of assets.

Receivable revenue is transferred to sales revenue and revenue from services rendered in the amount determined appropriately for each accounting period.

2.18 . Foreign currency transactions

Transactions arising in currencies other than the Company's accounting currency (VND) shall be accounted for according to the accounting policy currently applied by the entity as stipulated in Article 69, Account 413 Exchange Rate Differences - Circular 99/2025/TT-BTC:"

At the end of the accounting period, the enterprise must revalue the balances of monetary items denominated in foreign currencies using the average buying and selling exchange rates of the commercial banks where the Company regularly conducts transactions.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of foreign currency-denominated cash balances at the end of the period are accounted for in the income statement for the period.

2.19 . Equity

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Share premium reflects the difference between the par value, direct costs associated with issuing shares, and the issue price of shares (including cases of reissuing treasury shares) and can be a positive premium (if the issue price is higher than the par value and direct costs associated with issuing shares) or a negative premium (if the issue price is lower than the par value and direct costs associated with issuing shares).

Other equity funds reflect the current balance and the increase or decrease in other equity funds. These other equity funds are formed from undistributed after-tax profits. The allocation and use of other equity funds must comply with the current financial mechanisms for each type of enterprise or the decision of the owner.

Shares repurchased by the company reflect the current value and fluctuations in the value of treasury shares or shares issued by the joint-stock company and repurchased by the company itself.

Revaluation differences reflect the differences arising from the parent company's recognition of increased value of investments in subsidiaries and associated companies when determining the enterprise value for equitization and when revaluing at the time of transfer to the joint-stock company. This difference is recorded as a reduction in the revaluation differences item on the consolidated financial statements in accordance with Circular 202/2014/TT-BTC dated December 22, 2014.

Undistributed after-tax profit reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Corporation. Profit distribution is carried out when the Corporation's undistributed after-tax profit does not exceed the undistributed after-tax profit shown in the consolidated financial statements after excluding the impact of gains recognized from bargain purchase transactions. In the case of dividend payments, profits to owners exceeding the undistributed after-tax profit are recorded as a reduction in capital contribution. Undistributed after-tax profit may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after allocating funds in accordance with the Corporation's Charter and Vietnamese law.

2.20 . Profit sharing

Net profit after corporate income tax may be distributed to investors/shareholders after approval by competent authorities/general shareholders' meeting and after setting aside reserve funds in accordance with the Company's and subsidiaries' charters and the provisions of Vietnamese law

The Company sets aside the following reserve funds from its net profit after corporate income tax, as proposed by the Board of Directors and approved by shareholders at the annual general meeting.

► **Investment and Development Fund**

This fund is set aside to support the expansion of the Company's operations or in-depth investment.

► **Reward and welfare fund**

This fund is established for rewarding, incentivizing, providing general benefits, and improving the welfare of employees, and is presented as a liability on the balance sheet.

► **Dividends**

Dividends payable to shareholders are recognized as liabilities on the Company's Balance Sheet after the Company's Board of Directors and subsidiaries announce the dividend distribution and the Vietnam Securities Depository Center announces the record date for receiving dividends.

2.21 . Revenue recognition

Revenue is recognized when the Company is likely to receive identifiable economic benefits. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts, sales allowances, and sales returns. The following specific recognition conditions must also be met when recognizing revenue.

Sales revenue

Sales revenue is recognized when the following conditions are met simultaneously:

- Most of the risks and benefits associated with ownership of a product or goods have been transferred to the buyer.
- The Corporation no longer holds the right to manage the goods as the owner or the right to control the goods.
- Revenue is determined with relative certainty.
- The Corporation has obtained or will obtain economic benefits from the sales transaction.
- Identify the costs associated with the sales transaction.

Doanh thu cung cấp dịch vụ

Revenue from service transactions is recognized when the outcome of that transaction can be reliably determined. If a service transaction spans multiple periods, revenue is recognized in the period based on the portion of work completed as of the balance sheet date of that period. The outcome of a service transaction is determined when all of the following conditions are met:

- Revenue is determined with relative certainty;
- There is potential to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date the Balance Sheet is prepared;
- There is potential to obtain economic benefits from the transaction of providing that service;

Financial operating revenue

Revenue is recognized when interest accrues on an accrual basis (taking into account the income generated by the asset) unless the recovery of the interest is uncertain.

Dividends

Revenue is recognized when the right to receive the Company's dividend payment is established.

Rental income

Income from leasing assets under operating lease agreements is accounted for in operating results using the straight-line method throughout the lease term.

Construction contract

When the outcome of a construction contract can be reliably estimated, revenue and related costs are recognized in proportion to the work completed at the end of the accounting period by [comparing the ratio of contract costs incurred for the work completed up to that date to the total contract costs/or based on the actual volume of work completed on the project,] unless this ratio does not represent the degree of completion. Contract gains and losses, bonuses and other payments are only recognized as revenue when agreed upon with the client.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only in proportion to the contract costs incurred and whose repayment is relatively certain. Contract costs are recognized as expenses only in the period in which they have been incurred.

2.22 . Tax

Current income tax

Income tax assets and income tax payable for the current and prior periods are determined by the amount expected to be recovered from or payable to the tax authorities, based on tax rates and tax laws in effect as of the end of the accounting period.

Current income tax is recognized in the operating results except when income tax arises in relation to an item directly recorded in equity, in which case the current income tax is also directly recorded in equity.

A company may only offset current income tax assets against current income tax payable when it has a legal right to offset current income tax assets against current income tax payable and intends to settle current income tax payable and current income tax assets on a net basis.

Deferred income tax

Deferred income tax is determined for temporary differences at the end of an accounting period between the tax basis of assets and liabilities and their book value in the financial statements.

Deferred income tax payable is recognized for all taxable temporary differences, except for:

- ▶ Deferred income tax liability arises from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs;
- ▶ Temporary differences subject to tax are associated with investments in associate companies and joint venture capital contributions when the Company has control over the timing of the reversal of the temporary difference and is certain that the temporary difference will not be reversed in the foreseeable future.

Deferred income tax assets should be recognized for all deductible temporary differences, the carry-forward of tax losses, and unused tax credits, when it is certain that tax profits will be available in the future to utilize these deductible temporary differences, tax losses, and unused tax credits, except for:

- ▶ Deferred tax assets arise from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs;
- ▶ For deductible temporary differences arising from investments in associates and joint ventures, deferred income tax assets are recognized when it is certain that the temporary difference will be reversed in a foreseeable future and there is taxable profit available to utilize that temporary difference.

The carrying value of deferred income tax assets must be reviewed at the end of the accounting period and reduced to a level that ensures sufficient taxable income will be available to utilize the benefit of part or all of the deferred income tax asset. Previously unrecognized deferred income tax assets are reviewed at the end of the accounting period and recognized when it is certain that sufficient future taxable income will be available to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rate expected to apply to the accounting period when the asset is recovered or the liability is settled, based on the tax rates and tax laws in effect at the end of the accounting period.

Deferred income tax is recognized in operating results except when the income tax arising relates to an item directly recognized in equity; in this case, the deferred income tax is also directly recognized in equity.

A company may only offset deferred income tax assets and deferred income tax liabilities when it has a legal right to offset current income tax assets against current income tax payable, and these deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority.

- ▶ for the same taxable entity;
- ▶ The company intends to settle current income tax payable and current income tax assets on a net basis or by asset recovery concurrently with the settlement of liabilities in each future period when material amounts of deferred income tax payable or deferred income tax assets are settled or recovered.

2.23 . Earnings per share

Earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for provisions for bonuses and welfare funds) by the weighted average number of common shares outstanding during the period.

Dilutive earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for dividends on convertible preferred stock) by the weighted average number of common shares outstanding during the period and the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common stock.

2.24 . Stakeholders

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control or significantly influence the other party in making financial and operational decisions, or when the Company and the other party are under common control or significant common influence. Related parties may be companies or individuals, including close family members of individuals considered related.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash	452.802.797	231.385.884
Demand deposits	4.815.777.931	5.285.610.984
Money is in transit	-	-
Cash equivalents	13.000.000.000	48.500.000.000
	18.268.580.728	54.016.996.868
	30/09/2026	01/01/2026
	VND	VND

VIGLACERA HA LONG JOINT STOCK COMPANYHa Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City**Separate financial statements**
Period from 01/01/2026 to 30/09/2026**Demand deposits:**

<i>BIDV Bank</i>	3.564.571.825	1.249.928.071
<i>VCB Bank</i>	1.082.056.251	3.866.073.667
<i>Vietin Bank</i>	38.950.377	13.924.596
<i>Other Bank</i>	130.199.478	155.684.650
	4.815.777.931	5.285.610.984

30/09/2026	01/01/2026
VND	VND

Cash equivalents:

<i>BIDV Bank</i>	13.000.000.000	43.500.000.000
<i>VCB Bank</i>	-	5.000.000.000
<i>Other cash equivalents</i>	-	-
	13.000.000.000	48.500.000.000

4 . SHORT-TERM FINANCIAL INVESTMENTS

Details in Appendix 1

5 . ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Short term		
Accounts receivable from external customers	7.649.318.681	6.654.021.829
- <i>EUTO INC - South Korea</i>	4.894.826.677	4.360.023.693
- <i>Viglacera Clinker Brick Joint Stock Company</i>	2.114.745.915	1.838.800.000
- <i>Vigalcera Dong Trieu Joint Stock Company</i>	493.200.000	293.200.000
- <i>SIAM CLASSIC Materials LTD (Thailand)</i>	136.646.090	-
- <i>Other accounts receivable from customers</i>	9.899.999	161.998.136
Receivables from related parties		
	7.649.318.681	6.654.021.829

Provision for doubtful short-term accounts receivable

(23.740.125.293) 24.741.077.293

Long term

Accounts receivable from customers	6.929.967.777	7.286.767.777
- <i>Viglacera Clinker Brick Joint Stock Company</i>	5.144.018.079	5.144.018.079
- <i>Vigalcera Dong Trieu Joint Stock Company</i>	1.785.949.698	2.142.749.698
Receivables from related parties		
	6.929.967.777	7.286.767.777

*Provision for doubtful long-term accounts receivable***Details of accounts receivable from customers by content**

	30/09/2026	01/01/2026
	VND	VND
Short term	7.649.318.681	6.654.021.829

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -

Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Accounts receivable from customers purchasing construction materials.	7.639.418.682	6.492.023.693
Other accounts receivable from customers	9.899.999	161.998.136
Long term	6.929.967.777	7.286.767.777
Accounts receivable from Clinker and Dong Trieu customers	<u>6.929.967.777</u>	<u>7.286.767.777</u>
	<u>14.579.286.458</u>	<u>13.940.789.606</u>

6 . PAY IN ADVANCE TO THE SELLER

	30/09/2026	01/01/2026
	VND	VND
Short term		
Pay the seller in advance	2.793.556.228	2.846.138.307
- Viglacera Dong Trieu Joint Stock Company	500.000.000	500.000.000
- Viglacera Dap Cau Glass Joint Stock Company	2.000.000.000	2.000.000.000
- Other upfront payments	293.556.228	346.138.307
Prepayment to related parties		
	<u>2.793.556.228</u>	<u>2.846.138.307</u>

*Short-term prepayments provision for doubtful debts.***Long term****7 . OTHER RECEIVABLES**

	30/09/2026		01/01/2026	
	Value	Preventive	Value	Preventive
	VND	VND	VND	VND
Short term				
Dividends receivable from Viglacera Clinker Brick JSC			3.654.604.170	
Deposit, collateral	2.800.986.116	-	2.552.232.179	-
Technology transfer fees to be collected from Viglacera Huu Hung JSC	200.691.000	200.691.000	200.691.000	200.691.000
Technology transfer fees to be collected from Viglacera Ba Hien JSC	500.000.000	500.000.000	500.000.000	500.000.000
Yen Loan Agency	-	-	-	-
Accounts receivable from Constrexim Construction and Trading Investment Company	839.581.386	839.581.386	839.581.386	839.581.386

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Land use fees, compensation and other costs for the 28ha Hoanh Bo	33.642.634.419	16.754.634.419	33.642.634.419	16.754.634.419
Advance payments for employees	352.981.757	-	74.085.933	-
Receivables from social insurance and health	52.341	-	42.381	-
Other receivables	2.776.463.549	2.496.315.605	2.836.916.743	2.496.315.605
	41.113.390.568	20.791.222.410	44.300.788.211	20.791.222.410
<i>In there</i>				
Other receivables from related parties	1.204.860.000		4.859.464.170	
Long term				
Deposit, collateral	2.914.694.454	-	2.914.694.454	-
Other receivables	-	-	-	-
Technology transfer fees for Viglacera Dong Trieu Company	750.952.000	750.952.000	750.952.000	750.952.000
Other receivables	-	-	-	-
	3.665.646.454	750.952.000	3.665.646.454	750.952.000
<i>In there</i>				
Other receivables from related	750.952.000		750.952.000	

ASSETS PENDING PROCESSING
9 . BAD DEBT

30/09/2026		01/01/2026	
Value	Recoverable value	Value	Recoverable value
VND	VND	VND	VND

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Costs for loading, transportation, site leveling, verification, and other project expenses for the Resettlement and Housing Project for Employees of the Tunnel Brick Factory in Hoàn Bồ, Quảng Ninh.	33.642.634.419	16.888.000.000	33.642.634.419	16.888.000.000
Interest on loans, technology transfer fees, and advance payments - Viglacera Dong Trieu Joint Stock	3.593.701.698	1.893.846.815	3.643.701.698	1.893.846.815
Viglacera Dap Cau Glass Joint Stock Company	3.004.169.000	-	3.004.169.000	-
Viglacera Huu Hung Joint Stock	200.691.000	-	200.691.000	-
Viglacera Ba Hien Joint Stock	500.000.000	-	500.000.000	-
Other subjects	2.331.727.991	-	2.531.727.991	-
	43.272.924.108	18.781.846.815	43.522.924.108	18.781.846.815

10 . INVENTORY

	30/09/2026		01/01/2026	
	Original price	Preventive	Original price	Preventive
	VND	VND	VND	VND
Raw materials	83.698.665.464	(658.520.588)	107.329.141.718	(658.520.588)
Tools and equipment	29.171.096	-	21.420.096	-
Work-in-progress production costs	20.046.166.619	-	14.615.875.737	-
Product	131.809.664.497	(17.806.812.177)	89.959.801.665	(18.582.495.287)
	235.583.667.676	(18.465.332.765)	211.926.239.216	(19.241.015.875)

Details of the increase and decrease in inventory devaluation provisions during the period

	From January 1, 2026 to March 31, 2026	From January 1, 2025 to March 31, 2025
	VND	VND
Beginning balance	(19.241.015.875)	(17.371.240.213)

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Total: Provisions set aside during the period	(2.558.592.394)	(3.385.753.048)
Except: Use and reversal of provisions during the period	3.334.275.504	4.230.098.908
Final number	(18.465.332.765)	(16.526.894.353)

11 . LONG-TERM UNFINISHED ASSETS

	30/09/2026	01/01/2026
	VND	VND
- Regular maintenance		-
- Tieu Giao Factory	197.450.960	-
- Hoanh Bo Factory	126.986.218	-
	324.437.178	-

12 TANGIBLE FIXED ASSETS

See Appendix 2 for details

FIXED ASSETS UNDER FINANCIAL LEASING

See Appendix 3 for details

14 INTANGIBLE FIXED ASSETS

See Appendix 4 for details

BIOLOGICAL ASSETS**LONG-TERM FINANCIAL INVESTMENT**

a) Investing capital in other entities.

b) Investment held until maturity

COSTS WAITING FOR ALLOCATION**TRADE ADVANTAGE****19 . PAYABLE TO THE SELLER**

	30/09/2026		01/01/2026	
	Value	Number of people capable of repaying the debt	Value	Number of people capable of repaying the debt
	VND	VND	VND	VND
Short term				
Payment to the seller	24.401.957.677	24.401.957.677	28.863.109.069	28.863.109.069
- TPT International Equipment JSC	823.143.304	823.143.304	1.190.571.532	1.190.571.532
- Cat Loi Ha Long JSC	473.426.481	473.426.481	418.767.169	418.767.169
- Bao Cham Company	-	-	3.544.463.448	3.544.463.448
- Dai Phuc Hai Company Limited	1.677.654.580	1.677.654.580	394.966.407	394.966.407
- Minh Anh Ha Long Trading and Service Co., Ltd.	583.015.517	583.015.517	383.949.582	383.949.582
- Tu Duong HB Co., Ltd.	636.267.754	636.267.754	439.326.703	439.326.703

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

- Toan My 66 QN Co., Ltd	830.603.408	830.603.408	329.585.220	329.585.220
-Vic Group JSC	-	-	8.736.444.648	8.736.444.648
- Ha Long II Construction Joint	1.096.304.988	1.096.304.988	832.841.306	832.841.306
- Quang Ninh Maritime Transport and Import-Export JSC	666.129.816	666.129.816	778.165.111	778.165.111
- Viglacera Packaging and Brake Pad JSC	478.136.336	478.136.336	687.880.976	687.880.976
- Quang Ninh Power Company – Branch of Northern Power Corporation	398.090.143	398.090.143	398.090.143	398.090.143
- Bac Trung Nam Casting and Mechanical	230.026.720	230.026.720	549.033.375	549.033.375
- Binh Thuan Joint Stock Company	623.369.736	623.369.736	375.022.224	375.022.224
- Thai Ha Building Materials Manufacturing Co.,	659.334.000	659.334.000	962.598.000	962.598.000
-Lan Ngoan Company Limited	1.201.134.675	1.201.134.675	1.143.857.175	1.143.857.175
- Ha Phong Construction and Trading Machinery	698.203.002	698.203.002	713.755.002	713.755.002
- Nhat Nam Industrial Trading and Service Company Limited	443.218.480	443.218.480	154.139.950	154.139.950
-Hoang Phong Trading and Transport Co., Ltd	6.681.273.570	6.681.273.570	136.525.370	136.525.370
-Dao Ba Joint Stock Company	775.286.000	775.286.000	799.486.200	799.486.200
- Other parties must be paid	5.427.339.167	5.427.339.167	5.893.639.528	5.893.639.528
Payment must be made to the relevant (Explanation No. 38)	-	-	-	-
	24.401.957.677	24.401.957.677	28.863.109.069	28.863.109.069

Long term

20 . BUYER PAYS IN ADVANCE

30/09/2026

01/01/2026

Short term

Customers outside of Viglacera Corporation

Viglacera Ha Long One Member Limited Liability Company

Other customers

The parties involved pay in advance.

(Explanation number...)

VND	VND
661.123.347	2.977.900.013
504.455.152	948.272.989
1.165.578.499	3.926.173.002

Long term

DIVIDENDS AND PROFITS TO BE PAID

30/09/2026 VND	01/01/2026 VND
484.592.435	484.592.435
484.592.435	484.592.435

These are dividends from 2021 and earlier for shareholders not listed on the stock exchange. The company is still monitoring the situation and is ready to pay when shareholders request it

TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

(Explanation number...)

22 . COSTS TO BE PAID

Short term

Other payable expenses (electricity bill for period 3, clay mine license fee, audit fee)

In there

- Costs payable to related parties

- Costs payable to other parties

Long term

- Interest expense

- Other payable costs

In there

- Costs payable to related parties

- Costs payable to other parties

30/09/2026 VND	01/01/2026 VND
12.435.969.534	5.851.502.873
12.435.969.534	5.851.502.873
12.435.969.534	5.851.502.873
1.434.510.736	1.445.139.636
1.434.510.736	1.445.139.636
1.434.510.736	1.445.139.636

23 . REVENUE AWAITING ALLOCATION

30/09/2026	01/01/2026
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VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

	VND	VND
Short term		
- Housing fees for staff and employees (in collective housing)	581.636.434	581.636.434
	581.636.434	581.636.434
Long term		
- Housing fees for staff and employees (in collective housing)	7.564.305.113	7.855.123.330
	7.564.305.113	7.855.123.330

. OTHER PAYMENTS MUST BE MADE

	30/09/2026 VND	01/01/2026 VND
Short term		
- Social insurance, health insurance, unemployment insurance, and tra	1.092.492.791	630.054.001
- Accepting short-term deposits and collateral.	222.068.000	222.068.000
- Training costs	661.371.511	661.371.511
- Public welfare fund	801.665.854	760.175.294
- Bonus payments for the management team and employees.	18.874.730	18.874.730
- Support for relocating land within the land clearance boundary	-	-
- Advance payment for employees	245.928.037	22.334.156
- Other payables and liabilities	836.294.982	839.730.070
	3.878.695.905	3.154.607.762
Long term		
In there		
- Requires payment to relevant parties	-	-
- Requires payment to other parties	3.878.695.905	3.154.607.762

25 . PROVISIONS FOR PAYMENTS

	30/09/2026 VND	01/01/2026 VND
Short term		
- Environmental restoration costs	6.085.924.832	6.231.594.832
- Other provisions for liabilities	-	-
	6.085.924.832	6.231.594.832
Long term		
- Environmental restoration costs	2.750.000.000	2.750.000.000
	2.750.000.000	2.750.000.000

26 . REWARD AND WELFARE FUND

Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
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VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Beginning balance	37.962.445.920	41.921.890.102
Provisions made (or received from the parent company) during the period	750.000.000	-
Provisions for the period	-	-
Use during the period	(5.318.997.237)	(3.626.144.612)

Ending balance	33.393.448.683	38.295.745.490
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LOANS AND FINANCIAL LEASING DEBTS

Explanation of short-term loans

Explanation of long-term loans

Explanation of issued bonds

EQUITY**27.2 Capital transactions with owners and dividend distribution, profit sharing**

	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Owner's investment capital	250.000.000.000	250.000.000.000
- Initial capital contribution	250.000.000.000	250.000.000.000
- Capital contributions increased during the period	-	-
- Capital contributions decreased during the period	-	-
- Ending capital contribution	250.000.000.000	250.000.000.000

27.3 Share

	30/09/2026	01/01/2026
Number of shares registered for issuance	25.000.000	25.000.000
Number of shares sold to the public	25.000.000	25.000.000
- Common stock	25.000.000	25.000.000
- Preferred stock (classified as equity)	-	-
Number of shares repurchased (treasury shares)	-	-
- Common stock	-	-
- Preferred stock (classified as equity)	-	-
Number of outstanding shares	25.000.000	25.000.000
- Common stock	25.000.000	25.000.000
- Preferred stock (classified as equity)	-	-
Par value of outstanding shares (VND)	10.000	10.000

27.4 Dividends**28 . OFF-BALANCE SHEET ITEMS**

	30/09/2026	01/01/2026
	VND	VND
- US dollar (USD)	39.201	40.426

CORPORATE INCOME TAX EXPENSES

	Từ ngày 01/01/2026 đến ngày 30/9/2026	Từ ngày 01/01/2025 đến ngày 30/9/2025
	VND	VND

Corporate income tax from core business activities

Total accounting profit before tax

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

Upward adjustments	87.354.880	9.147.615.912
- Penalties	5.264.927	450.865.926
- Loss from foreign currency revaluation at the end of the period	-	-
- Unrecognized deferred income tax assets related to tax losses	-	-
- Adjustments for under-accrued corporate income tax in previous year	-	-
- Other non-deductible expenses	82.089.953	8.696.749.986
Downward adjustments	(19.023.061.835)	(9.147.615.912)
- Adjustments for over-accrued corporate income tax from previous year	-	-
- Losses carried forward from previous years	(19.023.061.835)	(9.147.615.912)
Current taxable income	-	-
Income subject to the standard tax rate of X%	-	-
Income subject to preferential tax rate of Y%	-	-
Corporate income tax expense is calculated based on taxable income	-	-

Losses carried forward from the previous year.

At the company has accumulated tax losses totaling VND 53.237.193.322, which can be offset against future profits, as detailed below:

Unit of measurement: VND

Year of origin	Losses can be carried forward	Taxable loss	Losses carried forward until September 30, 2026	Losses cannot be carried forward	Uncarried-forward loss as of September 30, 2026
2023	2028	(49.949.467.945)	44.075.193.904	-	(5.874.274.041)
2024	2029	(47.362.919.281)	-	-	(47.362.919.281)
2025	2030	-	-	-	-
		(97.312.387.226)	44.075.193.904	-	(53.237.193.322)

The company has not recognized a deferred income tax asset for this accumulated loss because it cannot foresee future profits at this time

CORPORATE INCOME TAX FEE DEFERRED
55 . TOTAL REVENUE FROM SALES AND SERVICES

	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Sales revenue	352.475.997.272	379.762.667.940
Revenue from the sale of bricks and tiles	352.173.715.692	379.234.829.912
Other sales revenue	302.281.580	527.838.028
Net revenue from providing services	-	-
	352.475.997.272	379.762.667.940

REVENUE DEDUCTIONS

Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
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VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

	VND	VND
57 . NET REVENUE FROM SALES AND SERVICES	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Sales revenue	352.475.997.272	379.762.667.940
<i>Revenue from the sale of bricks and tiles</i>	352.173.715.692	379.234.829.912
<i>Other sales revenue</i>	302.281.580	527.838.028
Net revenue from providing services	-	-
	352.475.997.272	379.762.667.940
In there:		
- Revenue from other parties	352.475.997.272	379.762.667.940
- Revenue from related parties		
58 . GIÁ VỐN HÀNG BÁN	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Cost of goods sold	318.156.341.722	340.826.630.924
<i>Cost of goods sold for bricks and tiles</i>	317.854.060.142	340.298.792.896
<i>Cost of other goods sold</i>	302.281.580	527.838.028
Cost of providing services	-	-
	318.156.341.722	340.826.630.924
59 . FINANCIAL ACTIVITY REVENUE	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Interest on deposits and loans	4.497.316.943	3.068.504.737
Exchange rate gains	128.599.361	454.507.416
Other financial operating revenue	-	-
	4.625.916.304	3.523.012.153
60 . FINANCIAL COSTS	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Borrowing costs	(637.320)	50.587.695
Exchange rate losses	74.936.255	63.172.615
Provision for impairment of trading securities and investment losses	(1.286.231.435)	4.675.125.683
Other financial expenses	323.468.014	-
	(888.464.486)	4.788.885.993

61 . SALES COSTS

	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Outsourced service costs	4.902.529.192	5.778.359.750
Other cash expenses	71.832.959	377.069.059
	4.974.362.151	6.155.428.809

62 . BUSINESS MANAGEMENT COSTS

	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Raw material costs	15.810.963	56.492.423
Labor costs	8.920.780.994	10.659.467.738
Depreciation costs of fixed assets	124.298.003	259.905.555
Taxes, fees, and charges	284.625.359	190.143.464
Provisions/Reversal of provisions	(50.000.000)	(160.925.000)
Costs of outsourced services	716.131.756	307.306.296
Other cash expenses	6.786.722.729	9.221.039.749
	16.798.369.804	20.533.430.225

63 . OTHER INCOME

	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Profit from the liquidation and sale of fixed assets	-	712.730.818
Income from training	10.851.000	6.979.000
Housing allowance for employees	571.127.170	455.681.773
Other income	452.350.397	308.350.728
	1.034.328.567	1.483.742.319

64 . OTHER COSTS

	Period from 01/01/2026 to 30/09/2026 VND	Period from 01/01/2025 to 30/09/2025 VND
Penalties	5.264.927	650.865.926
Other items (less than 20% of total other income)	154.661.070	52.386.700
	159.925.997	703.252.626

65 . PRODUCTION AND BUSINESS COSTS BY FACTOR

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh City

Separate financial statements
Period from 01/01/2026 to 30/09/2026

	Period from 01/01/2026 to 30/09/2026	Period from 01/01/2025 to 30/09/2025
	VND	VND
Raw material costs	173.387.864.568	160.161.841.683
Labor costs	132.336.576.373	130.433.349.790
Depreciation costs of fixed assets	16.811.771.325	25.206.159.423
Taxes, fees and charges	284.625.359	190.143.464
Recognition/reversal of provisions	(825.683.110)	(1.005.270.860)
Costs of outsourced services	40.694.302.676	36.067.948.226
Other cash expenses	22.896.173.062	28.600.187.036
	385.585.630.253	379.654.358.762

COMMITMENTS**Commitment to lease operations**

The company currently leases [the asset] under an operating lease. At the end of the accounting period, future lease payments under the operating lease are presented as follows:

	30/09/2026	01/01/2026
	VND	VND
Up to 1 yea	4.291.030.707	4.296.754.593
From 1 - 5 years	14.951.121.118	15.557.738.728
Over 5 years	85.161.420.092	87.754.034.890
	104.403.571.916	107.608.528.211

Commitment to operating lease**66 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES****a. Transactions with related parties during the period were as follows:**

	Relationship	Current period	Prior period
		VND	VND
Sales revenue			
- Viglacera Ha Long II Joint Stock Company	Associate	50.677.200	151.239.008
- Viglacera Trading Joint Stock Company	subsidiary	312.791.898.242	334.073.927.403
-Viglacera Clinker Brick Joint Stock Company	Affiliate	718.468.440	-
Dividends are distributed			
- Viglacera Trading Joint Stock Company	subsidiary	261.854.170	271.885.245
-Viglacera Clinker Brick Joint Stock Company	subsidiary	3.392.750.000	1.250.000.000
Purchase of goods and services			
-Viglacera Brake Pad Packaging JSC	Affiliate	1.447.822.500	1.636.570.300
- Viglacera Ha Long II Joint Stock Company	Associate	197.814.000	312.380.940
-Viglacera Dong Trieu Joint Stock Company	Associate	-	-
-Viglacera Tu Liem Joint Stock Company	Associate	-	100.840.909

b. Balances with related parties: Details in explanatory notes number and explanatory notes number

	Relationship	Closing balance VND	Opening balance VND
Short-term trade receivables			
- Viglacera Trading Joint Stock Company	Affiliate	-	-
-Viglacera Clinker Brick Joint Stock Company	subsidiary	2.114.745.915	1.838.800.000
- Viglacera Ha Long II Joint Stock Company	Associate	-	161.998.135
-Viglacera Dong Trieu Joint Stock Company	Associate	493.200.000	293.200.000
Long-term trade receivables			
- Viglacera Trading Joint Stock Company	Affiliate	-	-
- Viglacera Tien Son Joint Stock Company	Affiliate	5.144.018.079	5.144.018.079
- Viglacera Ha Long II Joint Stock Company	Associate	-	-
-Viglacera Dong Trieu Joint Stock Company	Associate	1.785.949.698	2.142.749.698
Short-term advances to suppliers			
-Viglacera Dong Trieu Joint Stock Company	Associate	500.000.000	500.000.000
-Viglacera Dap Cau Glass Joint Stock Company	Affiliate	2.000.000.000	2.000.000.000
Other short- term receivables			
-Viglacera Huu Hung Joint Stock Company	Affiliate	200.691.000	200.691.000
-Viglacera Dap Cau Glass Joint Stock Company	Affiliate	1.004.169.000	1.004.169.000
-Viglacera Dong Trieu Joint Stock Company	Associate	-	-
-Viglacera Clinker Brick Joint Stock Company	subsidiary	-	3.392.750.000
- Viglacera Trading Joint Stock Company	subsidiary	-	261.854.170
Other long- term receivables			
-Viglacera Huu Hung Joint Stock Company	Affiliate	-	-
-Viglacera Dap Cau Glass Joint Stock Company	Affiliate	-	-
-Viglacera Dong Trieu Joint Stock Company	Associate	750.952.000	750.952.000
Short-term trade payables			
-Viglacera Brake Pad Packaging Joint Stock Co	Affiliate	478.136.336	687.880.976
- Viglacera Ha Long II Joint Stock Company	Associate	-	-
-Corporation	Parent Company	-	102.141.000
Buyer pays in advance			
- Viglacera Trading Joint Stock Company	subsidiary	661.123.347	2.977.900.013

The remuneration and income of the Board of Directors, the General Management Board, and the Supervisory

	Title	Current period VND	Prior period VND
Board of Directors			
Mr Tran Hong Quang	Chairman (resigned on 11 March 2025)	-	218.060.000

VIGLACERA HA LONG JOINT STOCK COMPANYHa Khau Quarter 2 An Tiem Street - Viet Hung Ward -
Quang Ninh CitySeparate financial statements
Period from 01/01/2026 to 30/09/2026

Mr Nham Sy Tien	Vice Chairman (resigned on 23 March 2025)	-	156.800.000
Mr Nguyễn Đức Luyện	Chairman	-	-
Mr Quách Hữu Thuận	Vice Chairman (resigned on 26 March 2026)	-	-
Mr Đặng Minh Tâm	Member	-	-
Mr Trần Thành	Member (appointed on 26 March 2026)	-	-
Mr Đinh Quang Huy	Independent Member	-	-
Mr Lê Đức Tài	Independent Member	-	-
Board of Executive Officers		-	-
Mr Tran Thanh	Chief Executive Officer	814.221.500	616.906.000
Mr Tran Duy Hung	Deputy Chief Executive Officer	621.538.400	470.299.900
Mr Bui Van Quang	Deputy Chief Executive Officer	609.018.200	466.449.300
Chief Accountant		-	-
Mrs Đinh Thị Thu Hang	Chief Accountant	549.225.900	424.247.100
Board of Supervisory		-	-
Mr Nguyen Quang Hai	Head of the Board of Supervisors	-	-
Mr Tran Trung Kien	Member(Application to resigned on 10 August 2026)	-	-
Mr Vu Dinh Tich	Member (appointed on 26 March 2026)	-	-
Ms. Pham Thi Hien	Member (resigned on 26 March 2026)	-	-

EVENTS OCCURRING AFTER THE END DATE

No material events occurred after the end of the fiscal year that require adjustment or disclosure in these Financial Statements.

(Or: In addition to the events already disclosed in Note No....., no material events occurred after the end of the fiscal year that require adjustment or disclosure in these Financial Statements)."

COMPARATIVE DATA

The comparative figures are those from the Balance Sheet of the Financial Statements for the fiscal year ended December 31, 2025, which were audited by Deloitte Vietnam Co., Ltd.

Certain figures from the prior reporting period have been reclassified to facilitate comparison with figures from the current period in accordance with Circular 99/2025, as follows

	Code number	Reported data	Adjust	Restated figure
			VND	VND
a) Statement of financial position			Opening balance as of January 1, 2026	
- Provision for long-term financial	123	67.000.000.000	833.239.924	67.833.239.924
- Other short-term receivables	135	45.134.028.135	(833.239.924)	44.300.788.211
-Other payables and liabilities	320	3.639.200.197	(484.592.435)	3.154.607.762
-Payment of dividends and profits	313	-	484.592.435	484.592.435

b) Business performance report

-...

-...

c) Cash Flow Statement**-Actual proceeds from borrowings during the period:**

-Proceeds from borrowings under ordinary loan agreements

Current period

Prior period

13.880.845.443

15.761.931.418

-Actual principal repayments during the period:

-Principal repayments under ordinary loan agreements

(13.880.845.443)

(15.709.431.418)

d) Notes to the financial statements

- Dividends and profits to be paid

313

-Other payables and liabilities

320



Nguyen Thi Tuyen

Prepared by



Dinh Thi Thu Hang

Chief Accountant



Tran Thanh

Company's General Director

Approved, April 8, 2026

11 - TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Means	Management Equipment and Tools	Other Tangible Fixed Assets	Total
	VND	VND	VND	VND	VND	VND
Original Value						
NG0 Beginning balance	415.082.813.910	746.974.660.094	43.284.947.902	729.723.678	-	1.206.072.145.584
NG1 - Purchases During the Year	-	-	-	-	-	-
NG2 - Completed Construction Investment Projects	-	-	-	-	-	-
NG3 - Increase/decrease due to business merger	-	-	-	-	-	-
NG4 - Adjusting the final settlement value of capital con	-	-	-	-	-	-
NG5 - Switch to investment real estate	-	-	-	-	-	-
NG6 - Liquidation, sale	-	-	-	-	-	-
NG7 - Reclassification	-	-	-	-	-	-
NG8 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	415.082.813.910	746.974.660.094	43.284.947.902	729.723.678	-	1.206.072.145.584
<i>In there</i>						
NG9 - Fully depreciated	-	-	-	-	-	-
HM0 Accumulated Depreciation Value						
HM0 Beginning Balance of the Year	389.717.484.732	741.647.124.413	42.115.642.826	729.723.678	-	1.174.209.975.649
HM1 - Depreciation During the Year	5.263.023.220	2.001.044.925	183.054.593	-	-	7.447.122.738
HM2 - Increase/decrease due to business merger	-	-	-	-	-	-
HM3 - Adjusting the final settlement value of capital con	-	-	-	-	-	-
HM4 - Switch to investment real estate	-	-	-	-	-	-
HM5 - Liquidation, sale	-	-	-	-	-	-
HM6 - Reclassification	-	-	-	-	-	-
HM7 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	394.980.507.952	743.648.169.338	42.298.697.419	729.723.678	-	1.181.657.098.387
Net Book Value						
At the Beginning of the Year	25.365.329.178	5.327.535.681	1.169.305.076	-	-	31.862.169.935
At the End of the Year	20.102.305.958	3.326.490.756	986.250.483	-	-	24.415.047.197

13 . INTANGIBLE FIXED ASSETS

	Land Use Rights	Publishing Rights	Copyrights and Patents	Computer Software	Other Intangible Fixed Assets	Total
	VND	VND	VND	VND	VND	VND
Original Value						
Beginning balance	7.869.559.466	-	-	94.000.000	-	7.963.559.466
NG1 - Purchases during the year	-	-	-	-	-	-
NG2 - Completed Construction Investment	-	-	-	-	-	-
NG3 - Inc Increase/decrease due to business	-	-	-	-	-	-
NG4 - Adjusting the final settlement value	-	-	-	-	-	-
NG5 - Liquidation, sale	-	-	-	-	-	-
NG6 - Reclassification	-	-	-	-	-	-
NG7 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	7.869.559.466	-	-	94.000.000	-	7.963.559.466
<i>In there</i>						
NG8 - Fully depreciated	-	-	-	94.000.000	-	94.000.000
Accumulated Depreciation Value						
Beginning Balance of the Year	1.752.288.543	-	-	94.000.000	-	1.846.288.543
HM1 - Depreciation During the Year	118.043.388	-	-	-	-	118.043.388
- Increase/decrease due to business merger	-	-	-	-	-	-
HM2 value of capital construction projects	-	-	-	-	-	-
HM3 - Liquidation, sale	-	-	-	-	-	-
HM4 - Reclassification	-	-	-	-	-	-
HM5 - Other Increases/Decreases	-	-	-	-	-	-
Ending Balance of the Year	1.870.331.931	-	-	94.000.000	-	1.964.331.931
Net Book Value						
At the Beginning of the Year	6.117.270.923	-	-	-	-	6.117.270.923
At the End of the Year	5.999.227.535	-	-	-	-	5.999.227.535

VIGLACERA HA LONG JOINT STOCK COMPANY

Separate financial statements

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward - Quang Ninh City

Period from 01/01/2026 to 30/09/2026

. FINANCIAL INVESTMENTS

a) Trading securities

b) Investment held until maturity

	30/09/2026				01/01/2026			
	Original Cost	Fair Value	Provision		Original Cost	Fair Value	Provision	
	VND	VND	VND		VND	VND	VND	VND
Short term								
- Time deposits (details of each short-term time deposit account for 10% or more of the total value of short-term time deposits) (i)								
NH BIDV	30.039.452.055	-	-		-	-	-	-
NH VIB	22.331.162.707	-	-		26.284.591.686	-	-	-
NH SHB	46.638.383.990	-	-		41.548.648.238	-	-	-
NH Agribank	5.000.000.000							
	104.008.998.752	-	-		67.833.239.924	-	-	-

c) Investment in other entities (details of each investment by ownership percentage and voting rights percentage)

	30/09/2026				01/01/2026			
	Original Cost	Fair Value	Provision		Original Cost	Fair Value	Provision	
	VND	VND	VND		VND	VND	VND	VND
Short term								
Long term								
Investments in Subsidiaries	189.855.000.000	189.855.000.000	-		189.855.000.000	189.855.000.000	-	-
- Viglacera Ha Long Trading Co. Limited	10.000.000.000	10.000.000.000	-		10.000.000.000	10.000.000.000	-	-
- Viglacera Clinker Tile JSC	179.855.000.000	179.855.000.000	-		179.855.000.000	179.855.000.000	-	-
Investments in Joint Ventures and Assoc.	62.000.000.000	10.964.672.211	(51.035.327.789)		62.000.000.000	9.678.440.776	(52.321.559.224)	(52.321.559.224)
- Viglacera Ha Long II JSC	22.000.000.000	10.964.672.211	(11.035.327.789)		22.000.000.000	9.678.440.776	(12.321.559.224)	(12.321.559.224)
- Dong Trieu Viglacera JSC	40.000.000.000	-	(40.000.000.000)		40.000.000.000	-	(40.000.000.000)	(40.000.000.000)
	251.855.000.000	200.819.672.211	(51.035.327.789)		251.855.000.000	199.533.440.776	(52.321.559.224)	(52.321.559.224)

VIGLACERA HA LONG JOINT STOCK COMPANY

Ha Khau Quarter 2 An Tiem Street - Viet Hung Ward - Quang Ninh City **Separate financial statements**
Period from 01/01/2026 to 30/09/2026

0 . TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

	Receivables at the Beginning of the Period	Payables at the Beginning of the Period	Payables Incurred During the Period	Payments Made During the Period	Receivables at the End of the Period	Payables at the End of the Period
	VND	VND	VND	VND	VND	VND
Value-Added Tax	-	479.142.452	9.117.022.070	4.311.122.561	-	5.285.041.961
Special Consumption Tax	-	-	-	-	-	-
Import and Export Duties	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-
Personal Income Tax	-	528.762.820	411.407.270	376.310.215	-	563.859.875
Resource Tax	-	-	1.014.000	1.014.000	-	-
Land and Land Rental Tax	-	1.966.103.442	4.713.011.021	5.300.252.063	-	1.378.862.400
Environmental protection tax	-	-	-	-	-	-
Other types of taxes	-	-	827.176.080	-	-	827.176.080
Fees, charges, and other payments	-	-	1.734.304.576	1.734.304.576	-	-
	-	2.974.008.714	16.803.935.017	11.723.003.415	-	8.054.940.316

Appendix 4 : LOANS AND FINANCIAL LEASING DEBTS

	1/1/2026		During the period		30/9/2026	
	Value	Number of people who are able to	Increase	Reduce	Value	Number of people who are
	VND	VND	VND	VND	VND	VND
Short-term loans						
- Short-term loans			-	-	-	-
- Long-term loans and debts due for repayment.	-	-	-	-	-	-
Long-term loans						
- Long-term loans for skilled craftsmen	2.223.800.000		-	63.500.000	2.160.300.000	-
- Borrowings	-		-	-	-	-
	2.223.800.000	-	-	63.500.000	2.160.300.000	-
- The payment is due within 12 months	-	-			-	-
Amount due after 12 months	2.223.800.000	-			2.160.300.000	-

Appendix 4: LOANS AND FINANCIAL LEASING DEBTS

Details regarding long-term loans:

Lender	Loan type	Loan term/ Maturity date	Principal and interest repayment period	Annual interest rate	Purpose of the loan	Form of guarantee	Original currency	30/09/2026	01/01/2026
Long-term loans									
- Long-term loans include loans from officers and employees under the Company's Golden Hands policy.	VND	By agreement	Monthly principal and interest payments			Unsecured	-	VND 2.160.300.000 2.160.300.000	VND 2.223.800.000 2.223.800.000
- Bank ...	VND						-	-	-
- ...	VND						-	-	-
Long-term financial lease debt									
- ...	VND						-	-	-
- ...	VND						-	-	-
On demand or within one year									
In the second year							-	2.160.300.000	2.223.800.000
In the third to fifth year inclusive after five years							-	102.400.000 55.000.000 2.002.900.000	- 157.400.000 2.066.400.000
Amount due for settlement after 12 months									
							-	2.160.300.000	2.223.800.000

27 EQUITY

a) Table of changes in equity

	Owner's investment capital	Share premium	Other capital of owner	Development Investment Fund	Other funds belonging to equity capital	Undistributed profits	controlling shareholder	Total
	VND	VND	VND	VND	VND	VND	VND	VND
<i>Period from 01/01/2025 to 30/09/2025</i>								
Beginning Balance (Previous Period)	250.000.000.000	49.171.810.665	-	261.465.442.014	11.811.512.409	(100.739.104.420)	-	471.709.660.668
Increase in the Current Year	-	-	-	-	-	-	-	-
Net Profit/(Loss) for the Previous Period	-	-	-	-	-	11.761.793.835	-	11.761.793.835
Profit distribution	-	-	-	-	-	-	-	-
Other increases/decreases	-	-	-	-	-	-	-	-
Ending Balance (Previous Period)	250.000.000.000	49.171.810.665	-	261.465.442.014	11.811.512.409	(88.977.310.585)	-	483.471.454.503
<i>Period from 01/01/2026 to 30/09/2026</i>								
Beginning Balance of the Current Period	250.000.000.000	49.171.810.665	-	245.769.836.551	11.811.512.409	(100.204.084.305)	-	456.549.075.320
Profit/(Loss) for the Current Period	-	-	-	-	-	18.935.706.955	-	18.935.706.955
Other discounts	-	-	-	-	-	-	-	-
Ending Balance of the Current Period	250.000.000.000	49.171.810.665	-	245.769.836.551	11.811.512.409	(81.268.377.350)	-	475.484.782.275